



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert Doherty
DOCKET NO.: 17-02434.001-R-1
PARCEL NO.: 13-11-400-335

The parties of record before the Property Tax Appeal Board are Robert Doherty, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$16,876
IMPR.: \$134,986
TOTAL: \$151,862

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story attached condominium unit¹ of wood siding exterior construction with 2,637 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full walk-out basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 2,637 square foot site with a lake view and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales all located in the subject's neighborhood and within one mile of the subject property. The comparables are all 1.5-story attached condominium unit properties with 2,637 square feet of living area. Each comparable

¹ Legal descriptions for subject and comparables indicates a condominium style unit. Appellant comparables did not include property record cards, the Board presumes they are also condominiums based on neighborhood location.

also has a site with 2,637 square feet of land area. Two of the appellant's comparables have either a lake or golf course view. The homes were built between 1989 and 1993. All comparables have finished basements of equal square footage as the subject. All comparables have central air conditioning, two fireplaces and 528 square foot garages. The comparables sold from January 2016 to April 2017 for prices ranging from \$374,000 to \$383,000 or from \$141.83 to \$145.24 per square foot living area, land included. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$125,779.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,862. The subject's assessment reflects a market value of \$458,106 or \$173.72 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The board of review described the subject property as having a walk-out basement and a lake view.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales all located in the subject's neighborhood and within one mile of the subject property. The comparables are all 1.5-story attached condominium properties ranging in size from 2,637 to 2,789 square feet of living area . The comparables have sites with either 2,637 or 2,789 square feet of land area with either a lake or golf course view. The homes were built between 1989 and 1994. All comparables have finished basement area equivalent square footage to the subject. All comparables have central air conditioning, two fireplaces and garages ranging in size from 440 to 528 square feet of building area. The comparables sold from October 2016 to August 2017 for prices ranging from \$475,000 to \$533,000 or from \$180.13 to \$191.11 per square foot living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives least weight to the appellant's comparable sales #1 and #3 due to standard lot view feature as compared to the subject's lake view. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparable sales #1 to #4 which are most similar to the subject in location, age, size, view and features. These most similar comparables sold for prices ranging from \$375,000 to \$533,000 or from \$142.21 to \$191.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,106 or \$173.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 21, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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